

The Honorable Michael E. Busch
 Speaker of the House
 State House
 Annapolis, MD 21401

Dear Mr. Speaker:

In accordance with Article II, Section 17 of the Maryland Constitution, today I have vetoed House Bill 1006 – *Arts and Entertainment Districts – Tax Benefits*.

This bill alters the definition of “qualifying resident artist” for the purpose of tax benefits available in arts and entertainment districts and alters a specified income tax subtraction modification allowed for specified income derived within an arts and entertainment district. The bill also expands the types of buildings in specified arts and entertainment districts for which a property tax credit may be granted.

Senate Bill 794, which was passed by the General Assembly and signed by me, accomplishes the same purpose. Therefore, it is not necessary for me to sign House Bill 1006.

Very truly yours,
 Robert L. Ehrlich, Jr.
 Governor

House Bill No. 1006

AN ACT concerning

Arts and Entertainment Districts – Tax ~~Credits~~ Benefits

FOR the purpose of altering the definition of qualifying resident artist for the purpose of certain tax benefits available in certain arts and entertainment districts; altering a certain income tax subtraction modification allowed for certain income derived within an arts and entertainment district; expanding the types of buildings in certain arts and entertainment districts for which a property tax credit may be granted under certain circumstances; providing for the application of this Act; ~~expanding the types of buildings in certain arts and entertainment districts for which a property tax credit may be granted under certain circumstances; establishing a method for calculating certain property tax credits granted in certain arts and entertainment districts; defining certain terms; providing for the application of this Act;~~ and generally relating to arts and entertainment districts and tax benefits.

BY repealing and reenacting, with amendments,
 Article 83A – Department of Business and Economic Development
 Section 4-701(a)(5)
 Annotated Code of Maryland
 (2003 Replacement Volume and 2004 Supplement)

BY repealing and reenacting, with amendments,
Article – Tax – General